

810-5-9-.02 Base Jurisdiction Determination for Applicants Under the International Fuel Tax Agreement and Qualified Motor Vehicle Defined. **(REPEALED)**

(1) "Base Jurisdiction" means the jurisdiction where qualified motor vehicles are based for vehicle registration purposes.

(2) In determining if the base jurisdiction for IFTA credentialing purposes is Alabama, an applicant must be able to provide an affirmative answer to the following questions:

(a) Does the carrier have an established place of business in Alabama?

(b) Are operational control and operational records maintained in Alabama for the qualified motor vehicles?

(c) In what jurisdiction is the applicant's qualified motor vehicle(s) registered under the International Registration Plan?

(3) In order for Alabama to be designated as the base jurisdiction, there must be accrued travel in Alabama by "qualified motor vehicles."

(4) Article II, Section 245 of the International Fuel Tax Agreement defines the term "Qualified Motor Vehicle" as "a motor vehicle used, designed, or maintained for transportation of persons or property" and:

(a) Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or

(b) Having three or more axles regardless of weight; or

(c) Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered vehicle weight.

"Qualified Motor Vehicle does not include recreational vehicles."

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Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975

History: New rule: Filed November 28, 2001, effective January 2, 2002.